IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION.

CUSTOM APPEAL NO. 23 OF 2004.

Air Cargo Complex, Sahar, Mumbai... Appellant.
V/s.
M/s Mahavir Medical Research
Centre, Mumbai. .. Respondents.

Mr. Y.S. Bhate with Mr. S.S. Pakale for the
Appelant.

Mr. Madhur Baya for the respondents.

CORAM : V.C.DAGA & J.P.DEVADHAR,JJ.

DATED : 19.6 .2006.

P.C. :

. Heard rival parties.

. This appeal was admitted on 29.6.2005 on the

following substantial questions of law:

.i Whetner on the fa circumstances of the case, the Tribunal was right in law in waiving the deposit of penalty?

.ii Whether redemption of confiscated goods by the Importer is pre-requisite to payment of Demand Duty, when equipments are imported without payment of Customs Duty?

.iii Whether on the facts circumstances of the case the importer is liable to pay custom duty irrespective of the fact that it may not redeem the goods confiscated several years after their use?

. Having heard both parties, parties agree

that appeal would not be maintainable in view of the

law laid down by this Court in the order dated

13.4.2005 in Writ Petition No. 288 of 2005

(Harkisandas Hospital vs. Union of India & Ors.).

(Unreported)

. In the above view of the matter, appeal is dismissed as not maintainable.

(V.C.DAGA,J.)

(J.P.DEVADHAR,J.)